IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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I.T.R. No.241 of 1995
Date of Decision:30.11.2006

The Commissioner of Income-tax, Jalandhar

.....Petitioner

Vs.

Chaman Lal Garg

.....Respondent

CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Dr. N.L.Sharda, Advocate for the revenue.

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ADARSH KUMAR GOEL, J.

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar, arising out of its order dated 24.8.1994 in I.T.A. No.654(ASR)/1993 in respect of assessment year 1989-90:-

> "Whether on the facts and in the circumstances of the case, the learned Tribunal is right in law in upholding Dy. CIT(A)'s order allowing deduction @15% out of incentive bonus received by the assessee who is a Development Officer of the L.I.C of India?"

We find that the issue stands covered in favour of the revenue and against the assessee by the judgment of this Court in **B.M.Parmar v. C.I.T.** (1999) 235 ITR 679. In our recent judgment dated 5.9.2006 in I.T.R. No.15 of 1995 (**The Commissioner of Income Tax, Haryana, Rohtak v. Kamal Kishore Batra DO, LIC, Kalanaur, Rohtak**), we have answered the question in favour of the revenue and against the assessee.

Accordingly, the question referred is answered in favour of the revenue and against the assessee.

(ADARSH KUMAR GOEL)
JUDGE

November 30, 2006 **(RAJESH BINDAL)**
renu **JUDGE**